

Edits & Validations for Indiana Corporate Income Tax Returns

Tax Year 2014



Indiana Department of Revenue

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Additional Publication Documents

- ❖ **Administrative Highlights**
Please refer to the appropriate link on the Publication IND 1347-BC (COR) Webpage.
- ❖ **Valid Indiana Corporate Tax Add-Backs, Deductions and Credits**
Please refer to the appropriate link on the Publication IND 1347-BC (COR) Webpage.
- ❖ **Valid IRS Country Codes**
Please refer to the appropriate link on the Publication IND 1347-BC (COR) Webpage.
- ❖ **Valid Foreign State/Province Codes**
Please refer to the appropriate link on the Publication IND 1347-BC (COR) Webpage.
- ❖ **Valid Foreign Postal Code Formats**
Please refer to the appropriate link on the Publication IND 1347-BC (COR) Webpage.

Publication Format

The current format of this publication is designed to consolidate the documentation and make it easier to review. In this publication, you will see references to detailed sections, instead of having all the content in the publication itself. While this is not a live link to the document itself, you simply need to use your back button on your browser to return to the web page to find the actual link. There may be some embedded links in this document as well, that will allow you to open another document directly. These will be in blue text and underlined.

It is our hope that this will let you review the publication in more of a summary format, with some of the detailed contents in separate documents. This will also allow you to print or save off only the additional section(s) that you need for quick review. (For instance, the publication will refer you to the Administrative Highlights document, but the link to the Administrative Highlights will be a separate link on the same page where you accessed this publication document).

Subscribe for e-Mail Updates

The Department strongly recommends that all Software Developers subscribe to our website in order to automatically receive e-mail updates whenever updates to our publications are posted. If you do not already subscribe, please click on the subscription link on our Bulletins for Software Developers webpage.

Bulletins for Software Developers



Introduction

This publication, IND1347-BC (Corporate), provides the edits and instructions that must be followed when developing software to be used to produce and file Indiana corporate income tax returns. It is applicable to software that will create paper returns, including those containing a 2D barcode. The intent is two-fold: to provide the Indiana Department of Revenue (DOR) with data that is as error-free as possible, and to provide the software developers with the edits so they can incorporate them into their software, thus enabling them to create returns for their clients that will not error-out or suspend once the return is processed at the DOR.

1D Barcode: Indiana has implemented an imaging system to record submitted paper tax filings. All paper returns must include a 1D barcode which identifies each tax return and schedule that is scanned by the imaging system. Instructions for producing this barcode may be accessed from a link on the Publication IND 1346-BC (Corporation) webpage. The department will not approve your software's tax forms if the barcode is not present and correctly formatted on the forms you submit for approval.

This publication is intended to be used in conjunction with the appropriate version of publication IND1346-BC (COR) to provide a comprehensive documentation on the requirements for electronically filing and/or 2D Barcode printing of tax year 2014 Indiana corporate income tax returns and schedules.

Website <http://www.in.gov/dor>

Our website at <http://www.in.gov/dor> will provide software developers, EROs and taxpayers with a wealth of information concerning the department and its programs. Software developers have a special section on our website called the Developers' Corner. The User Name and the Password are updated annually and provided to registered software developers. Announcements and updates will appear here. **Visit it often!**

Whom to Contact

Our Forms Management Coordinator must approve all forms generated by your software. Your company must register with the department in order to obtain the username and password necessary to access our secured site. You may contact the Coordinator at (317) 615-2550, forms@dor.IN.gov

Questions concerning the edits and instructions in this publication, or in publications IND1346, should be directed to: Indiana Department of Revenue, Alternative File Help Desk, (317) 232-0059, AltFileHelpDesk@dor.IN.gov

IT-20 (Tax Year 2014)

Edits and Instructions

Please note that any field containing a negative value must be formatted as follows: -999999999, per FTA Barcode Standards.

Page 1

Line AA **Required.** Period Begin Date - Format is MMDDYYYY. Date can be no earlier than January 1, 2014 and no later than December 31, 2014.

Line BB **Required.** Period End Date - Format is MMDDYYYY. It must be later than Line AA, but no later than January 7, 2015.

Line B(1) Enter "X" if name change, else, leave blank.

Line A **Required.** Federal Identification Number. Must be numeric and 9 digits with no hyphens.

Line B **Required.** Organization Name.

Line C **Required.** Street Address.

Line D **Required.** Enter valid Indiana county name or "00.". (See valid Indiana counties listed later in this document).

Line E City.

Line F State.

Line G Zip Code.

Entries E, F, G

For the 50 United States or U S Territories, the entries for E, F and G must be completed as follows:

- City (Line E) – Required, City Name
- State (Line F) – Required Postal State Code (See valid States and Territories listed later in this document)
- Zip Code (Line G) – Required Zip Code, formatted XXXXXXXXX where the first 5 positions is the 5 digit zip code and last 4 positions is the zip code extension; enter 0000 in the last 4 positions if the extension is unknown.

For Canadian Provinces, the entries for E, F and G must be completed as follows:

- City (Line E) – Required, City Name
- State (Line F) – Required, Canadian Province Code (See valid Provinces listed in the Foreign State Province Codes link for Canada on this publication’s web page.)
- Zip Code (Line G) – Required 6 digit Canadian Postal Code formatted in the correct Canadian format with the IRS 2 character country code following immediately to the right: A9A 9A9 CA

For other foreign addresses, the entries for E, F and G must be completed using the valid foreign “state” code, postal format and IRS 2 character country code. See the links to all valid codes and format’s on this publication’s web pages. Line E should contain the city. If the country is included in the list of countries for which a valid “state” code is required, the “state” must be in Line F. Line G must contain the postal code followed by a valid 2 character IRS country code. An example of a London, England address follows:

- City (Line E) – Required, LONDON
- State (Line F) – GT LON
- Zip Code (Line G) – NW4 4RE UK

- Line H** Principal Business Activity Code, as designated by NAICS. (Determine valid NAICS Codes by visiting www.NAICS.com).
- Line I** Telephone Number, including Area Code. Format XXXXXXXXXXX, containing either the 3 digit area code followed by the 7 digit phone number.
- Line J(1)** Enter “X” if Initial Return; else, leave blank.
- Line J(2)** Enter “X” if Final Return; else, leave blank.
- Line J(3)** Enter “X” if in Bankruptcy; else, leave blank.

- Line J(4)** Enter "X" if Insurance Co., else, leave blank.
- Line J(5)** Enter "X" if Farmer's Cooperative, else leave blank.
- Line J(6)** Enter "X" if REMIC, else leave blank.
- Line K(1)** Date of Incorporation. MMDDYYYY or YYYY.
- Line K(2)** State of Incorporation, 2 character State Code. Must be state code listed in State Code Table (See Valid States and Territories listed later in this document).
- Line L** State of Commercial Domicile, 2 character State Code. Must be state code listed in State Code Table.
- Line M** Year of initial Indiana Tax Return, YYYY. YYYY must be > 1950.
- Line N** Location of records if different than address above.
- Line O** Enter "X" if Quarterly Estimated Tax was paid using any other Federal Identification number; else, leave blank.
- Line P** Enter "X" if Federal Form 1120 on a consolidated basis was filed; else, leave blank.
- Line Q(1)** Enter "X" if filing unitary and there were material changes since last filed petition; else, leave blank.
- Line Q(2)** Enter "X" if filing unitary and there were no material changes since last filed petition; else leave blank.
- Line R(1)** Enter "X" if 80% of business is from loans or credit; else, leave blank.
If Line is present the wrong form is used. Use FIT-20 Return.
- Line R(2)** Enter "X" if 80% of business is not from loans or credit; else, leave blank.

- Line S(1)** Enter "X" if this is a consolidated return for Adjusted Gross Income Tax; else, leave blank.
- Line S(2)** Enter "X" if this is not a consolidated return for Adjusted Gross Income Tax; else, leave blank.
- Line T(1)** Enter "X" if return is filed on a combined unitary basis; else, leave blank.
- Line T(2)** Enter "X" if return is not filed on a combined unitary basis; else, leave blank.
- Line U(1)** Enter "X" if you deducted intangible expenses or directly related interest paid to 50% owned affiliates; else, leave blank.
- Line U(2)** Enter "X" if you did not deduct intangible expenses or directly related interest paid to 50% owned affiliates; else, leave blank.
- Line V(1)** Enter "X" if an extension of time is filed; else, leave blank.
- Line V(2)** Enter "X" if not an extension of time is filed; else, leave blank.
- Line W(1)** Enter "X" if the entity reports income from disregarded entities; else, leave blank.
- Line W(2)** Enter "X" if the entity does not report income from disregarded entities; else, leave blank.

Income

- Line 1** Numeric, positive or negative or zero. Federal taxable income.
- Line 2** Numeric, positive. Net qualifying dividend deductions.
- Line 3** Numeric, positive or negative. Subtotal (Line 1 minus Line 2).

Modifications for Adjusted Gross Income

Line 4

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 5

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 6

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 7

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.).

Line 8

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 9

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.).

Line 10

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.).

Line 11 Numeric, positive or negative. Subtotal ((Sum of All Add-Backs in Entries 4 10) minus (Sum of All Deductions in Entries 4 - 10)).

Other Adjustments

Line 12 Numeric, positive or negative. Foreign Source Dividends.

Line 13 Numeric, positive or negative. Subtotal of modifications (Line 11 plus Line 12).

Line 14 Numeric, positive or negative. Non-business income and non-unitary partnership distributions (Note: If not 0, IT-20 Schedule F must also be included with this filing).

Line 15 Numeric, positive or negative. Taxable business income (Line 13 minus Line 14).

Apportionment of Income for Entity with Multi-state Activities

Line 16a Enter "X" if IT-20 Schedule E will be filed with this return; else, leave blank.

Line 16b Enter "X" if Schedule E-7 will be filed with this return; else, leave blank.

Line 16c Enter "X" if Other approved apportionment method is used; else, leave blank.
Note: 16a, 16b and 16c are mutually exclusive. Only one of the three can equal "X".

Line 16d Percentage, positive. Indiana apportionment percentage – Format 99.99
Example: 16% would be entered as 16.00.

Line 17 Numeric, positive or negative. Indiana apportioned business income (Line 15 multiplied by Line 16d) – If not null, ((16a or 16b or 16c must = "X") – If 16a = "X", IT-20 Schedule E must also be included with this filing; if 16b = "X", Schedule E-7 must also be included with this filing.

Add Allocated and previously Apportioned Income to Indiana

Line 18 Numeric, positive or negative. Indiana non-business income and Indiana non-unitary partnership income – if not 0, IT-20 Schedule F must be filed with this return.

Line 19 Numeric, positive or negative. Indiana adjusted gross income before NOL (Line 17 plus Line 18).

Deduct from Indiana Adjusted Gross Income

Line 20 Numeric, positive. Indiana portion of net operating loss. May be greater than line 19.

Line 21 Numeric, positive or negative. Adjusted gross income subject to tax (Line 19 minus Line 20). If results are positive, carry to Line 22.

Page 2 Tax Calculation

Line 22 Numeric, positive. Indiana adjusted gross income subject to tax. If Line 21 is positive, carry to Line 22. If negative, set to zero.

Line 23 Numeric, positive or negative. Indiana Adjusted gross income tax (Multiply Line 22 by the tax rate. Results may not be less than zero. If using Schedule M, enter value from Schedule M, Line 9 and check box 23b.

Line 23-b If using alternative tax rate calculation, attach completed schedule M from page 27 and check box.

Line 24 Numeric, positive. Sales/use tax.

Non Refundable Tax Liability Reduction Credits

Line 25b Numeric, positive. College and University Contribution Credit.
Limited to the lesser of 10% of Line 23 or \$1000.

Line 26b Numeric, positive. Indiana Research Expense Tax.
Cannot be greater than Line 23.

Line 27b Numeric, positive. Enterprise Zone Employment Expense Tax.
Cannot be greater than Line 23.

Line 28b Numeric, positive. Enterprise Zone Loan Interest Tax Credit.
Cannot be greater than Line 23.

Other Non Refundable Credits

Line 29 Enter total IN OCC certified credits. Attach completed schedule. Value cannot
be greater than Line 23.

Line 30 Text. Other non-refundable credits.
Enter credit name.

Line 30(a) Numeric. Enter valid 3 digit credit code. (See link to all Valid Credit Codes on
this publication's webpage.)

Line 30(b) Numeric, positive. Enter credit amount. Cannot be greater than Line 23.

Line 31 Text. Other non-refundable credits.
Enter credit name.

Line 31(a) Numeric. Enter valid 3 digit credit code. (See link to all Valid Credit Codes on
this publication's webpage.)

Line 31(b) Numeric, positive. Enter credit amount. Cannot be greater than Line 23.

Line 32 Numeric, positive. Total of tax reduction credits (Line 25b plus Line 26b plus Line 27b plus Line 28b plus Line 29 plus Line 30b plus Line 31b) Note: Line 32 cannot be > Line 23.

Line 33 Numeric, positive. Total taxes due {(Line 23 plus Line 24) minus Line 32}, if negative, set to 0.

Credit for Estimated Tax and Other Payments

Line 34 (Qtr1) Numeric, positive. Quarter 1 Estimated Payment.

Line 34 (Qtr2) Numeric, positive. Quarter 2 Estimated Payment.

Line 34 (Qtr3) Numeric, positive. Quarter 3 Estimated Payment.

Line 34 (Qtr4) Numeric, positive. Quarter 4 Estimated Payment.

Line 34 Numeric, positive. Total quarterly estimated income tax paid.

Line 35a Numeric. from tax year ending – Format MMDDYYYY.

Line 35 Numeric, positive. Prior year overpayment credit.

Line 36 Numeric, positive. This year's extension payment.

Line 37 Numeric, positive. Other payments

Line 38 Numeric, positive. EDGE Credit.

Line 39 Numeric, positive. EDGE-R Credit

Line 40 Numeric, positive. Total payments and credits (Line 34 plus Line 35 plus Line 36 plus Line 37 plus Line 38 plus Line 39).

Balance of Tax Due or Overpayment

- Line 41** Numeric, positive. Balance of Tax Due (Line 33 minus Line 40) - if negative, set to 0.
- Line 42** Numeric, positive. Penalty for Underpayment of Income Tax. Check box if using annualization method.
- Line 43** Numeric, positive. Interest.
- Line 44** Numeric, positive. Late Penalty.
- Line 45** Numeric, positive. Total Amount Owed (Line 41 plus Line 42 plus Line 43 plus Line 44) – if negative, set to 0.
- Line 46** Numeric, positive. Overpayment (Line 40 minus (Line 33 plus Line 42 plus Line 43 plus Line 44)), if negative, set to 0.
- Line 47** Numeric, positive. Refund – Must be < or = Line 46.
- Line 48** Numeric, positive. Overpayment Credit applied to next year's estimated (Line 46 minus Line 47 must equal Line 48).

Certification of Signatures and Authorization Section

- Line CC (1)** Enter "X" if return may be discussed with personal representative; else, leave blank.
- Line CC (2)** Enter "X" if return may not be discussed with personal representative; else, leave blank.

Note: IF, Line CC(1) is checked then all Personal Representative Information must be entered for Entries QQ through ZZ.

- Line EE** Paid Preparer's e-mail address.

Line FF	Paid Preparer: Firm's Name.
Line GG	Paid Preparer's Street Address.
Line HH	Paid Preparer's City.
Line II	Paid Preparer's State Code. Must be state code listed in State Code Table. (See Valid States and Territories listed later in this document).
Line JJ	Paid Preparer's Zip Code. Format XXXXXXXXX where the first 5 positions is the 5 digit zip code and last 4 positions is the zip code extension; enter 0000 in the last 4 positions if the extension is unknown.
Line LL	Name of Corporate Officer.
Line MM	Corporate Title of Officer specified in Line LL.
Line NN	Preparer's PTIN Number.

Note: PTIN is 'hard-coded' on form; SSN and FID are no longer valid choices for Line NN.

Line QQ	Personal Representative's Name.
Line RR	Personal Representative's Telephone Number, including area code. Format XXXXXXXXXX, containing either the 7 digit phone number or the 3 digit area code followed by the 7 digit phone number.
Line ZZ	Printed Name of Paid Preparer

IT-20 Schedule F (Tax Year 2014)

Please note that any field containing a negative value must be formatted as follows: -999999999, per FTA Barcode Standards.

Line AA **Required.** Period Begin Date - Must be the same as Line AA on IT-20.

Line BB **Required.** Period End Date - Must be the same as Line BB on IT-20.

Line A **Required.** Federal Identification Number. Must be same Line A on IT-20.

Line B **Required.** Name of Partnership. Must be same as Line B on IT-20.

(1) Dividends For each source of dividend income, complete an Line in Columns AA, BB, A, B, C and D.

Column AA Text. Source.

Column BB Percentage, positive. Percent Owned.

Column A Numeric, positive. Total Amount.

Column B Numeric, positive. Related Expenses.

Column C Numeric, positive. Net Amount, All Sources (Column A minus Column B).

Column D Numeric, positive. Net Amount, Indiana Source (Column C, if Indiana source; else, set to 0).

Total Dividends Numeric, positive. Total Dividends (Sum of all entries made in (1) Dividends, Column A).

Total Expenses Numeric, positive. Total Expenses (Sum of all entries made in (1) Dividends, Column B).

Line 1C	Numeric, positive. Total Net Amount, All Sources (Sum of all the entries made in (1) Dividends, Column C).
Line 1D	Numeric, positive. Total Net Amount, Indiana Sources (Sum of all the entries made in (1) Dividends, Column D).
(2) Interest	For each source of interest income, complete an Line in Columns AA, BB, A, B, C and D.
Column AA	Text. Source and Type.
Column BB	Text. Short/Long Term.
Column A	Numeric, positive. Total Amount.
Column B	Numeric, positive. Related Expenses.
Column C	Numeric, positive. Net Amount, All Sources (Column A minus Column B).
Column D	Numeric, positive. Net Amount, Indiana Source (Column C, if Indiana source; else, set to 0),
Total Interest	Numeric, positive. Total Interest (Sum of all entries made in (2) Interest, Column A).
Total Expenses	Numeric, positive. Total Expenses (Sum of all entries made in (2) Interest, Column B).
Line 2C	Numeric, positive. Total Net Amount, All Sources (Sum of all the entries made in (2) Interest, Column C).
Line 2D	Numeric, positive. Total Net Amount, Indiana Sources (Sum of all the entries made in (2) Interest, Column D).
(3) Net Capital Gains (Losses)	For each source of net capital gains(losses), complete an Line in Columns AA, BB, A, B, C and D.

Column AA	Text. Source and Type.
Column BB	Numeric, positive or negative. Gross Proceeds.
Column A	Numeric, positive or negative. Total Amount.
Column B	Numeric, positive. Related Expenses.
Column C	Numeric, positive or negative. Net Amount, All Sources (Column A minus Column B).
Column D	Numeric, positive or negative. Net Amount, Indiana Source (Column C, if Indiana source; else, set to 0).
Total Net Gains	Numeric, positive or negative. Total Net Gains (Sum of all entries made in (3) Net Capital Gains (Losses), Column A).
Total Expenses	Numeric, positive. Total Expenses (Sum of all entries made in (3) Net Capital Gains (Losses), Column B).
Line 3C	Numeric, positive or negative. Total Net Amount, All Sources (Sum of all the entries made in (3) Net Capital Gains (Losses), Column C).
Line 3D	Numeric, positive or negative. Total Net Amount, Indiana Sources (Sum of all the entries made in (3) Net Capital Gains (Losses), Column D).
(4) Rents/Royalties	For each source of rents and royalties, complete an Line in Columns AA, BB, A, B, C and D.
Column AA	Text. Source.
Column BB	Text. Former or current business use Yes/No.
Column A	Numeric, positive. Total Amount.

Column B	Numeric, positive. Related Expenses.
Column C	Numeric, positive. Net Amount, All Sources (Column A minus Column B).
Column D	Numeric, positive. Net Amount, Indiana Source (Column C, if Indiana source; else, set to 0).
Total Rents/Royalties	Numeric, positive. Total Interest (Sum of all entries made in (4) Rents/Royalties, Column A).
Total Expenses	Numeric, positive. Total Expenses (Sum of all entries made in (4) Rents/Royalties, Column B).
Line 4C	Numeric, positive. Total Net Amount, All Sources (Sum of all the entries made in (4) Rents/Royalties, Column C).
Line 4D	Numeric, positive. Total Net Amount, Indiana Sources (Sum of all the entries made in (4) Rents/Royalties, Column D).
(5) Patents/Royalties	For each source of interest income, complete an Line in Columns AA, A, B, C and D.
Column AA	Text. Source.
Column A	Numeric, positive. Total Amount.
Column B	Numeric, positive. Related Expenses.
Column C	Numeric, positive. Net Amount, All Sources (Column A minus Column B).
Column D	Numeric, positive. Net Amount, Indiana Source (Column C, if Indiana source; else, set to 0).
Total Patents/Royalties	Numeric, positive. Total Patents/Royalties (Sum of all entries made in (5) Patents/Royalties, Column A).

Total Expenses	Numeric, positive. Total Expenses (Sum of all entries made in (5) Patents/Royalties, Column B).
Line 5C	Numeric, positive. Total Net Amount, All Sources (Sum of all the entries made in (5) Patents/Royalties, Column C).
Line 5D	Numeric, positive. Total Net Amount, Indiana Sources (Sum of all the entries made in (5) Patents/Royalties, Column D).
(6) Other	For each source of other income, complete an Line in Columns AA, BB, A, B, C and D.
Column AA	Text. Source and Type.
Column A	Numeric, positive or negative. Total Amount.
Column B	Numeric, positive. Related Expenses.
Column C	Numeric, positive or negative. Net Amount, All Sources (Column A minus Column B).
Column D	Numeric, positive or negative. Net Amount, Indiana Source (Column C, if Indiana source; else, set to 0),
Total Other Income	Numeric, positive or negative. Total Interest (Sum of all entries made in (6) Other, Column A).
Total Expenses	Numeric, positive. Total Expenses (Sum of all entries made in (6) Other, Column B).
Line 6C	Numeric, positive or negative. Total Net Amount, All Sources (Sum of all the entries made in (6) Other, Column C).
Line 6D	Numeric, positive or negative. Total Net Amount, Indiana Sources (Sum of all the entries made in (6) Other, Column D).

Line 7A Numeric, positive or negative. Total Nonbusiness Income from Column A subtotals (Total Dividends plus Total Interest plus Total Net Gains plus Total Rent/Royalties plus Total Patents/Royalties plus Total Other Income).

Line 8B Numeric, positive. Total Related Expenses from Column B subtotals (Total Expenses (1) plus Total Expenses (2) plus Total Expenses (3) plus Total Expenses (4) plus Total Expenses (5) plus Total Expenses (6)).

(9) Distributive Share Income For each source of distributive share income, complete an Line in Columns AA, BB, C and D.

Column AA Text. Name of partnership.

Column BB Text. LLC or LLP.

Column C Numeric, positive or negative. Federal K-1 Distributive Share of Income.

Column D Numeric, positive or negative. Indiana IN K-1 Distributive Share of Income.

Line 9C Numeric, positive or negative. Total Federal Non-Unitary Partnership Income (Sum of all the entries made in (9) Distributive Share Income, Column C).

Line 9D Numeric, positive or negative. Net Amount Attributed to Indiana (Sum of all the entries made in (9) Distributive Share Income, Column D).

Line 10C Numeric, positive or negative. Total Net Nonbusiness & Non-Unitary Partnership Income (Line 1C plus Line 2C plus Line 3C plus Line 4C plus Line 5C plus Line 6C plus Line 9C) - Must equal IT-20, Line 14.

Line 11D Numeric, positive or negative. Total Net Nonbusiness & Non-Unitary Partnership Income from Indiana Sources (Line 1D plus Line 2D plus Line 3D plus Line 4D plus Line 5D plus Line 6D plus Line 9D) - Must equal IT-20, Line 18.

IT-20S (Tax Year 2014)

Edits and Instructions.

Please note that any field containing a negative value must be formatted as follows: -999999999, per FTA Barcode Standards.

Line AA **Required.** Period Begin Date - Format is MMDDYYYY. Date can be no earlier than January 1, 2014 and no later than December 31, 2014.

Line BB **Required.** Period End Date - Format is MMDDYYYY. It must be later than Line AA, but no later than January 7, 2015.

Line A(1) Enter "X" if amended, else, leave blank. **NOTE*** Amendments cannot be filed electronically.

Line B(1) Enter "X" if name change, else, leave blank.

Line A **Required.** Federal Identification Number. Must be numeric and 9 digits, no hyphens.

Line B **Required.** Organization Name.

Line C **Required.** Street Address.

Line D **Required.** Enter valid Indiana county name or "O.O.S.". (See valid Indiana counties listed later in this document).

Line E City.

Line F State.

Line G Zip Code.

Entries E, F, G

For the 50 United States or U S Territories, the entries for E, F and G must be completed as follows:

- City (Line E) – Required, City Name
- State (Line F) – Required Postal State Code (See valid States and Territories listed later in this document)
- Zip Code (Line G) – Required Zip Code, formatted XXXXXXXXX where the first 5 positions is the 5 digit zip code and last 4 positions is the zip code extension; enter 0000 in the last 4 positions if the extension is unknown.

For Canadian Provinces, the entries for E, F and G must be completed as follows:

- City (Line E) – Required, City Name
- State (Line F) – Required, Canadian Province Code (See valid Provinces listed in the Foreign State Province Codes link for Canada on this publication’s web page.)
- Zip Code (Line G) – Required 6 digit Canadian Postal Code formatted in the correct Canadian format with the IRS 2 character country code following immediately to the right: A9A 9A9 CA

For other foreign addresses, the entries for E, F and G must be completed using the valid foreign “state” code, postal format and IRS 2 character country code. See the links to all valid codes and format’s on this publication’s web pages. Line E should contain the city. If the country is included in the list of countries for which a valid “state” code is required, the “state” must be in Line F. Line G must contain the postal code followed by a valid 2 character IRS country code. An example of a London, England address follows:

- City (Line E) – Required, LONDON
- State (Line F) – GT LON
- Zip Code (Line G) – NW4 4RE UK

Line H Principal Business Activity Code, as designated by NAICS. (See valid NAICS Codes listed later in this document).

Line I Telephone Number, including Area Code. Format XXXXXXXXXXX, containing either the 7 digit phone number or the 3 digit area code followed by the 7 digit phone number.

Line K(1) Date of Incorporation. MMDDYYYY or YYYY.

Line K(2) State of Incorporation, 2 character State Code. Must be state code listed in State Code Table (See Valid States and Territories listed later in this document).

Line L	State of Commercial Domicile, 2 character State Code.
Line M	Year of initial Indiana Tax Return, YYYY. YYYY must be > 1950
Line N(1)	“X” if method is cash accounting; else, leave blank.
Line N(2)	“X” if method is accrual accounting; else, leave blank.
Line N(3)	“X” if method is other accounting method; else, leave blank.
Line O	Date of election as S corporation, MM/DD/YYYY.
Line P(1)	Enter “X” if Initial Return; else, leave blank.
Line P(2)	Enter “X” if Final Return; else, leave blank.
Line P(3)	Enter “X” if in Bankruptcy; else, leave blank.
Line P(4)	Enter “X” if Composite Return; else, leave blank.
Line P(5)	Enter “X” if Schedule M; else, leave blank.
Line Q(1)	Numeric. Enter the number of total shareholders.
Line Q(2)	Numeric. Enter the number of non-Indiana resident shareholders.
Line R(1)	If an extension of time to file is attached, enter “X” in Yes box; else, leave blank.
Line S(1)	If corporation filed as a C corporation for the prior tax period, enter “X” in Yes box; else, leave blank.

Line T(1) If you are a corporate member of any partnerships enter “X” in Yes box; else, leave blank.

U Enter “X” if the entity reports income from disregarded entities.

Schedule A - S Corporation Adjusted Gross Income

Line 1 Numeric, positive or negative. Total net income (loss).

Line 2a

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication’s webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication’s webpage to determine if amount may be negative.)

Line 2b

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication’s webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication’s webpage to determine if amount may be negative.)

Line 2c

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication’s webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication’s webpage to determine if amount may be negative.)

Line 2d

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication’s webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 2e

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 2f Numeric, positive or negative. Total Add-backs and Deductions from additional sheets.

Line 3 Numeric, positive or negative. Total S corporation income (Sum of Line 1 through Line 2f).

Line 4 Percentage, positive. Average percentage for Indiana apportioned adjusted gross income - Format XX.XX. Example: 16% would be entered as 16.00. If not null, IT-20S Schedule E or Schedule E-7 must also be included with this filing.

Schedule B – Excess Net Passive Income & Built-In Gains

Line 5 Numeric, positive. Excessive net passive income tax - if negative, set to zero.

Line 6 Numeric, positive. Tax from federal Schedule D - if negative, set to zero.

Line 7 Numeric, positive. Excessive net passive income from federal worksheet

Line 8 Numeric, positive. Built-in gains from federal Schedule D.

Line 9 Numeric, positive. Subtotal (Line 7 plus Line 8).

Line 10 Numeric, positive. Taxable income apportioned to Indiana (Line 9 multiplied by Line 4).

- Line 11** Percentage, positive. Corporate adjusted gross income tax rate - Format 99.999 Value 0.085. (Decimal)
- Line 12** Numeric, positive. Total income tax (Line 10 multiplied by Line 11) If Schedule M checkbox is checked, enter amount from Schedule M, Line 9.

Summary of Calculations

- Line 13** Numeric, positive. Sales/use tax.
- Line 14** Numeric, positive. Total composite tax.
- Line 15** Numeric, positive. Total Tax (Line 12 plus Line 13 plus Line 14), if negative set to 0.
- Line VN** 4-digit Vendor Code, as assigned by the NACTP. Format is XXXX. Must be entered by vendor.
- Line 16** Numeric, positive. Must Equal Line 15
- Line 17** Numeric, positive. Total composite tax return credits.
- Line 18** Total composite withholding IT-6WTH payments
- Line 19** Numeric, positive. Other credits.
- Line 20.** EDGE credit.
- Line 21.** EDGE-R credit.
- Line 22.** Enter total IN OCC credits. Cannot exceed line 15 minus line 13
- Line 23** Numeric. Subtotal (Line 16 minus (Line 17 plus Line 18, plus Line 19, plus Line 20, plus Line 21, plus line 22) – if negative, set to 0.

Line 24 Numeric, positive. Interest.

Line 25 Numeric, positive. Penalty.

Line 26 Numeric, positive. Penalty if failing to include nonresident shareholders on composite return.

Line 27 Numeric, positive. Total Amount Due (Line 23 plus Line 24, plus Line 25, plus Line 26) - If negative, set to 0.

Line 28 Numeric, positive. Overpayment ((Line 17 plus Line 18, plus Line 19, plus Line 20, plus Line 21 plus line 22) minus (Line 16 plus Line 24, plus Line 25, plus Line 26). If negative, set to 0.

Certification of Signatures and Authorization Section

Line CC (1) Enter "X" if return may be discussed with personal representative; else, leave blank.

Line CC (2) Enter "X" if return may not be discussed with personal representative; else, leave blank.

Note: IF, Line CC(1) is checked then all Personal Representative Information must be entered for Entries QQ through ZZ.

Line EE Paid Preparer's e-mail address.

Line FF Paid Preparer: Firm's Name.

Line GG Paid Preparer's Street Address.

Line HH Paid Preparer's City.

Line II Paid Preparer's State Code. Must be state code listed in State Code Table. (See Valid States and Territories listed later in this document).

Line JJ Paid Preparer's Zip Code. Format XXXXXXXXX where the first 5 positions is the 5 digit zip code and last 4 positions is the zip code extension; enter 0000 in the last 4 positions if the extension is unknown.

Line LL Name of Corporate Officer.

Line MM Title of Corporate Officer specified in Line LL.

Line NN Preparer's PTIN Number.

Note: PTIN is 'hard-coded' on form; SSN and FID are no longer valid choices for Line OO.

Line PP Preparer's Daytime Telephone Number including area code. Format XXXXXXXXXX, containing either the 7 digit phone number or the 3 digit area code followed by the 7 digit phone number.

Line QQ Personal Representative's Name.

Line RR Personal Representative's Telephone Number, including area code. Format XXXXXXXXXX, containing either the 7 digit phone number or the 3 digit area code followed by the 7 digit phone number.

Line ZZ Printed Name of Paid Preparer.

IT-65 (Tax Year 2014)

Edits and Instructions:

Please note that any field containing a negative value must be formatted as follows: -999999999, per FTA Barcode Standards.

Line AA **Required.** Period Begin Date - Format is MMDDYYYY. Date can be no earlier than January 1, 2014 and no later than December 31, 2014.

Line BB **Required.** Period End Date - Format is MMDDYYYY. It must be later than Line AA, but no later than January 7, 2015.

Line A(1) Enter "X" if amended return

Line B(1) Enter "X" if name change, else, leave blank.

Line A **Required.** Federal Identification Number. Must be numeric and 9 digits.

Line B **Required.** Organization Name.

Line C **Required.** Street Address.

Line D **Required.** Enter valid Indiana county name or "O.O.S.". (See valid Indiana counties listed later in this document).

Line E City.

Line F State.

Line G Zip Code.

Entries E, F, G

For the 50 United States or U S Territories, the entries for E, F and G must be completed as follows:

- City (Line E) – Required, City Name
- State (Line F) – Required Postal State Code (See valid States and Territories listed later in this document)
- Zip Code (Line G) – Required Zip Code, formatted XXXXXXXXXX where the first 5 positions is the 5 digit zip code and last 4 positions is the zip code extension; enter 0000 in the last 4 positions if the extension is unknown.

For Canadian Provinces, the entries for E, F and G must be completed as follows:

- City (Line E) – Required, City Name
- State (Line F) – Required, Canadian Province Code (See valid Provinces listed in the Foreign State Province Codes link for Canada on this publication’s web page.)
- Zip Code (Line G) – Required 6 digit Canadian Postal Code formatted in the correct Canadian format with the IRS 2 character country code following immediately to the right: A9A 9A9 CA

For other foreign addresses, the entries for E, F and G must be completed using the valid foreign “state” code, postal format and IRS 2 character country code. See the links to all valid codes and format’s on this publication’s web pages. Line E should contain the city. If the country is included in the list of countries for which a valid “state” code is required, the “state” must be in Line F. Line G must contain the postal code followed by a valid 2 character IRS country code. An example of a London, England address follows:

- City (Line E) – Required, LONDON
- State (Line F) – GT LON
- Zip Code (Line G) – NW4 4RE UK

Line H Principal Business Activity Code, as designated by NAICS. (See valid NAICS Codes listed later in this document).

Line I Telephone Number, including Area Code. Format XXXXXXXXXXX, containing either the 7 digit phone number or the 3 digit area code followed by the 7 digit phone number.

Line K(1) Date of Incorporation. MMDDYYYY or YYYY.

Line K(2) State of Incorporation, 2 character State Code. Must be state code listed in State Code Table (See Valid States and Territories listed later in this document).

- Line L** State of Commercial Domicile, 2 character State Code
- Line M** Year of initial Indiana Tax Return, YYYY. YYYY must be > 1950.
- Line N(1)** “X” if method is cash accounting; else, leave blank.
- Line N(2)** “X” if method is accrual accounting; else, leave blank.
- Line N(3)** “X” if method is other accounting method; else, leave blank.
- Line O(1)** Enter “X” if Initial Return; else, leave blank.
- Line O(2)** Enter “X” if Final Return; else, leave blank.
- Line O(3)** Enter “X” if in Bankruptcy; else, leave blank.
- Line O(4)** Enter “X” if Composite Return; else, leave blank.
- Line P(1)** Numeric. Enter the number of total partners.
- Line P(2)** Numeric. Enter the number of non-Indiana resident partners.
- Line Q(1)** If an extension of time to file is attached, enter “X” in Yes box; else, leave blank.
- Line R(1)** If you are a limited liability company electing partnership treatment on your federal return, enter “X” in Yes box; else, leave blank.
- Line S(1)** If you are a member of any partnership enter “X” in Yes box; else, leave blank.
- Line T** Enter “X” if this entity reports income from disregarded entities.

Aggregate Partnership Distributive Share Income

- Line 1** Numeric, positive or negative. Total net income (loss).

Line 2a

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 2b

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 2c

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 2d

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

Line 2e

Text: Enter name of Tax Add-Back or Deduction being claimed.

Code: Enter Valid 3 Character Add-Back or Deduction Code associated with the tax add-back or deduction being claimed. (See link to all Valid Add-Back, Credit and Deduction Codes on this publication's webpage.)

Amt: Numeric, (See link to all Valid Add-Back and Credit and Deduction Codes on this publication's webpage to determine if amount may be negative.)

- Line 2f** Numeric, positive or negative. Total Add-backs and Deductions from additional sheets
- Line 3** Numeric, positive or negative. Total partnership income (Sum of Line 1 through Line 2f).
- Line 4** Percentage, positive. Average percentage for Indiana apportioned adjusted gross income - Format 99.99 Example: 16% would be entered as 16.00 Note: If not null, either IT-65 Schedule E or Schedule E-7 must also be included with this filing.

Summary of Calculations

- Line 5** Numeric, positive. Sales/use tax - if negative, set to 0.
- Line 6** Numeric, positive. Total composite tax from Schedule IT-65COMP - if negative, set to 0.
- Line 7** Numeric, positive. Total Tax (Line 5 plus Line 6) – if negative, set to 0.
- Line 8** Numeric, positive. Total composite tax return credits.
- Line 9** Total composite withholding IT-6WTH payments.
- Line 10** Numeric, positive. Other credits - if negative, set to 0.
- Line 11** EDGE credit.
- Line 12** EDGE-R credit.
- Line 13** Enter total IN OCC credits. Amount should not exceed Line 6 minus Line 5
- Line 14** Numeric, positive. Subtotal (Line 7 minus (Line 8 plus Line 9, plus Line 10, plus Line 11, plus Line 12, plus line 13)) – if negative set to 0.
- Line 15** Numeric, positive. Interest.

- Line 16** Numeric, positive. Penalty.
- Line 17** Numeric, positive. Penalty if failing to include nonresident partners on composite return.
- Line 18** Numeric, positive. Total Amount Due (Line 13 plus Line 14 plus Line 15 plus Line 16). If negative, set to 0.
- Line 19** Numeric, positive. Overpayment ((Line 8 plus Line 9, plus Line 10, plus Line 11, plus Line 12 plus line 13) minus (Line 7 plus Line 15 plus Line 16 plus Line 17)). If negative, set to 0.

Certification of Signatures and Authorization Section

- Line CC(1)** Enter "X" if return may be discussed with personal representative; else, leave blank.
- Line CC(2)** Enter "X" if return may not be discussed with personal representative; else, leave blank.

Note: IF, Line CC(1) is checked then all Personal Representative Information must be entered for Entries QQ through ZZ.

- Line EE** Paid Preparer's e-mail address.
- Line FF** Paid Preparer: Firm's Name.
- Line GG** Paid Preparer's Street Address.
- Line HH** Paid Preparer's City.
- Line II** Paid Preparer's State Code. Must be state code listed in State Code Table. (See Valid States and Territories listed later in this document).
- Line JJ** Paid Preparer's Zip Code. Format XXXXXXXXX where the first 5 positions is the 5 digit zip code and last 4 positions is the zip code extension; enter 0000 in the last 4 positions if the extension is unknown.

Line LL Name of Corporate Officer.

Line MM Title of Corporate Officer specified in Line LL.

Line NN Preparer's PTIN Number.

Note: PTIN is 'hard-coded' on form; SSN and FID are no longer valid choices for Line NN.

Line PP Preparer's Daytime Telephone Number, including area code. Format XXXXXXXXXX, containing either the 7 digit phone number or the 3 digit area code followed by the 7 digit phone number.

Line QQ Personal Representative's Name.

Line RR E-mail Address of personal representative.

Line ZZ Printed Name of Paid Preparer.

Schedule E (Tax Year 2014)

This schedule can be filed with either IT-20, IT20S or IT-65.

Line AA **Required.** Period Begin Date - Must be the same as Line AA on IT-20, IT-20S or IT-65.

Line BB **Required.** Period End Date - Must be the same as Line BB on IT-20, IT-20S or IT-65.

Line A **Required.** Federal Identification Number. Must be same Line A on IT-20, IT-20S or IT-65.

Line B **Required.** Name of Partnership. Must be same as Line B on IT-20, IT-20S or IT-65.

Part I – Apportionment of Adjusted Gross Income for Indiana

Line 1 Numeric, positive. Sales delivered to Indiana, shipped from within Indiana.

Line 2 Numeric, positive. Sales delivered to Indiana, shipped from outside Indiana.

Line 3 Numeric, positive. Sales shipped from Indiana to U S Government.

Line 4 Numeric, positive. Sales shipped from Indiana to state where taxpayer is not subject to income tax.

Line 5 Numeric, positive. Interest income.

Line 6 Numeric, positive. Other gross business receipts.

Line 7 **Numeric, positive. Direct premiums and annuities received for insurance upon property in Indiana.**

Line 8A Numeric, positive. Total Indiana Receipts (Sum of Lines 1 through 7 in Column A).

Line 8B Numeric, positive. Total Receipts – Cannot be < Line 1.

Line 9 Percentage, positive. Indiana Apportionment Percentage (Line 8A divided by 8B) Format 99.99. Must equal IT-20: Line 16d. Example: 16% would be entered as 16.00 – Cannot be > 100%.

Part II Business/Non Business Income Questionnaire

Line 1a Text. Location City and State.

Line 1b	Text. Nature of Business Activity.
Line 1c	Text. Accepts Orders? Place an "X" in Yes column or No column, not both.
Line 1d	Text. Registered to do Business? Place an "X" in Yes column or No column, not both.
Line 1e	Text. Files Returns in State? Place an "X" in Yes column or No column, not both.
Line 1f	Text. Property in State Leased? Place an "X" in Yes column or No column, not both.
Line 1g	Text. Property in State Owned? Place an "X" in Yes column or No column, not both.
Line 2	Text. Describe nature of Indiana business activities.
Line 3	Text. Indicate any other partnership in which you have a unitary or general partnership relationship.
Line 4	Text. Describe the nature of activities of sales personnel . . .
Line 5	Text. Do Indiana receipts for line 3A include all sales shipped from Indiana . . . Place an "X" in Yes column or No column, not both. Enter explanation of source(s).
Line 5a	Text. If no, please explain:
Line 6	Text. Source of any directly allocated income from other partnerships . . .

Schedule E-7 (Tax Year 2014)

This schedule can be filed in place of Schedule E, in some circumstances. It can be filed with IT-20, IT-20S and IT-65. Please refer to the schedules' instructions to determine which of the two schedules, if either, to complete.

Line AA **Required.** Period Begin Date - Must be same as Line AA on the IT-20, IT-20S or IT-65 return.

Line BB **Required.** Period End Date - Must be same as Line BB on the IT-20, IT-20S or IT-65 return.

Line A **Required.** Federal Identification Number - Must be same as Line A on the IT-20, IT-20S or IT-65 return.

Line B **Required.** Name of Corporation or Organization -Must be same as Line B on the IT-20, IT-20S or IT-65 return.

Line 1 Numeric, positive. Revenue miles in Indiana.

Line 2 Numeric, positive. Revenue miles everywhere.

Line 3 Percentage, positive. Indiana percentage of revenue miles - Format 999.99.
Example: 16% would be entered as 016.00. (Line 1 divided by Line 2).

Indiana Revenue Factor

Line 4 Numeric, positive. Transportation revenue everywhere.

Line 5 Numeric, positive. Non-transportation revenue everywhere.

Line 6 Numeric, positive. Total revenue everywhere (Line 4 plus Line 5).

Line 7 Numeric, positive. Transportation revenue from Indiana (Line 3 multiplied by Line 4).

Line 8 Numeric, positive. Non-transportation revenue in Indiana

Line 9 Numeric, positive. Total Indiana revenue value (Line 7 plus Line 8).

Line 10 Percentage, positive. Indiana Apportionment Percentage - Format 99.99
Example: 16% would be entered as 16.00 (Line 9 divided by Line 6) - Must equal IT-20: Line 16d or IT-20S: Line 4 or IT-65: Line 4.

U.S. State Code Table

AK	Alaska
AL	Alabama
AR	Arkansas
AZ	Arizona
CA	California
CO	Colorado
CT	Connecticut
DC	District of Columbia
DE	Delaware
FL	Florida
GA	Georgia
HI	Hawaii
IA	Iowa
ID	Idaho
IL	Illinois
IN	Indiana
KS	Kansas
KY	Kentucky
LA	Louisiana
MA	Massachusetts
MD	Maryland
ME	Maine
MI	Michigan
MN	Minnesota
MO	Missouri
MS	Mississippi

MT	Montana
NC	North Carolina
ND	North Dakota
NE	Nebraska
NH	New Hampshire
NJ	New Jersey
NM	New Mexico
NV	Nevada
NY	New York
OH	Ohio
OK	Oklahoma
OR	Oregon
PA	Pennsylvania
RI	Rhode Island
SC	South Carolina
SD	South Dakota
TN	Tennessee
TX	Texas
UT	Utah
VA	Virginia
VT	Vermont
WA	Washington
WI	Wisconsin
WV	West Virginia
WY	Wyoming

US Territories Table

AS	American Samoa
CM	Marianas Islands
CZ	Canal Zone
FM	Fed. States of Micronesia
GU	Guam
MH	Marshall Islands
PR	Puerto Rico
PW	Palau
TT	Trust Territories
VI	Virgin Islands

Valid Indiana Counties

Adams	LaGrange	Warrick
Allen	Lake	Washington
Bartholomew	LaPorte	Wayne
Benton	Lawrence	Wells
Blackford	Madison	White
Boone	Marion	Whitley
Brown	Marshall	
Carroll	Martin	
Cass	Miami	
Clark	Monroe	
Clay	Montgomery	
Clinton	Morgan	
Crawford	Newton	
Daviess	Noble	
Dearborn	Ohio	
Decatur	Orajge	
DeKalb	Owen	
Delaware	Parke	
Dubois	Perry	
Elkhart	Pike	
Fayette	Porter	
Floyd	Posey	
Fountain	Pulaski	
Franklin	Putnam	
Fulton	Randolph	
Gibson	Ripley	
Grant	Rush	
Greene	St. Joseph	
Hamilton	Scott	
Hancock	Shelby	
Harrison	Spencer	
Hendricks	Starke	
Henry	Steuben	
Howard	Sullivan	
Huntington	Switzerland	
Jackson	Tippecanoe	
Jasper	Tipton	
Jay	Union	
Jefferson	Vanderburgh	
Jennings	Vermillion	
Johnson	Vigo	
Knox	Wabash	
Kosciusko	Warren	